DOCUMENTS EXPEDITING PROJECT

FEDERAL EXCISE-TAX DATA

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FEDERAL EXCISE-TAX DATA

TABLE I.—*Excise taxes in effect Jan. 1, 1957*

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
	Liquor taxes:		
5001	Distilled spirits:		IV
	Domestic	$10.50 per proof or wine gallon if below proof.[1]	
	Imported		
	Imported perfumes containing distilled spirits		
5021	Rectified spirits and wines, additional tax	30 cents per proof gallon.	V
5041	Wines:		IV
	Still wines according to alcohol content by volume:		
	Not over 14 percent	17 cents per wine gallon.	
	Over 14 percent to 21 percent	67 cents per wine gallon.	
	Over 21 percent to 24 percent	$2.25 per wine gallon.	
5001	Over 24 percent	$10.50 per proof or wine gallon.	
5041	Sparkling wines, liqueurs, and cordials:		
	Champagne or sparkling wines	$3.40 per wine gallon.	
	Artificially carbonated wines	$2.40 per wine gallon.	
5022	Liqueurs, cordials, etc	$1.92 per wine gallon.	
5001	Containing more than 24 percent alcohol	$10.50 per proof or wine gallon.	
5051	Beer	$9 per barrel.	IV
	Special occupational taxes:		IV
5111	Wholesale dealers in liquor	$200 per year.	
5121	Retail dealers in liquor	$50 per year.	
5081	Rectifiers:		
	Less than 500 barrels a year	$110 per year.	
	500 barrels or more a year	$220 per year.	
5101	Manufacturers of stills or worms	$55 per year.	
5101	Stills or worms, each	$22.	
5131	Nonbeverage manufacturers, per annual withdrawals:		III
	Not more than 25 proof gallons	$25 per year.	
	Not more than 50 proof gallons	$50 per year.	
	More than 50 proof gallons	$100 per year.	
5091	Brewers:		IV
	Less than 500 barrels a year per brewery	$55 per year.	
	500 barrels or more a year per brewery	$110 per year.	
5111	Wholesale dealers in beer	$100 per year.	
5121	Retail dealers in beer	$22 per year.	
5121	Limited dealers in beer and wines	$2.20 per month.	
5701	Tobacco taxes:		
	Cigarettes:		IV
	Small, weighing not more than 3 pounds per 1,000	$4 per 1,000.	
	Large, weighing more than 3 pounds per 1,000 [2]	$8.40 per 1,000.	
	Cigars:		
	Small, weighing not more than 3 pounds per 1,000	75 cents per 1,000.	V
	Large, weighing more than 3 pounds per 1,000 if intended to retail at—		IV
	Not over 2½ cents	$2.50 per 1,000.	
	Over 2½ to 4 cents	$3 per 1,000.	
	Over 4 to 6 cents	$4 per 1,000.	
	Over 6 to 8 cents	$7 per 1,000.	
	Over 8 to 15 cents	$10 per 1,000.	
	Over 15 to 20 cents	$15 per 1,000.	
	Over 20 cents	$20 per 1,000.	
	Tobacco, chewing and smoking	10 cents per pound.	V
	Snuff	Do.	V
	Cigarette paper and tubes:		V
	Paper, each package or book containing over 25 papers	½ cent per 50 or fraction.	
	Cigarette tubes	1 cent per 50 or fraction.	

[1] Drawback of $9.50 per proof gallon is provided for distilled spirits used for nonbeverage purposes leaving a net tax of $1 per proof gallon.

[2] Large cigarettes measuring over 6½ inches long, counting each 2¾ inches as 1 cigarette, taxed as small cigarettes.

TABLE I.—*Excise taxes in effect Jan. 1, 1957*—Continued

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
	Stamp taxes, documentary, etc.:		
4311	Bond issues	11 cents per $100 face value or fraction.	IV
4331	Bond transfers	5 cents per $100 face value or fraction.	IV
4301	Stock issues:		IV
	Par value	11 cents per $100 or fraction of par or face value.	
	No par value—actual value $100 or more per share	11 cents per $100 or fraction.	
	No par value—actual value less than $100 per share	3 cents each $20 or fraction.	
4321	Stock transfers:		IV
	Par value—if selling price is under $20	5 cents per $100 or fraction of par or face value.	
	Par value—if selling price is $20 or more	6 cents per $100 or fraction of par or face value.	
	No par value—if selling price is under $20	5 cents per share.	
	No par value—if selling price is $20 or more	6 cents per share.	
4361	Conveyances (deeds, instruments or writing conveying realty).	55 cents on amount over $100 and not over $500; 55 cents on each additional $500 or fraction.	IV
4371	Foreign insurance policies:		
	Life, sickness, accident, annuity contracts, and contracts of reinsurance.	1 cent per dollar or fraction of premium.	III
	Other	4 cents per dollar or fraction of premium.	IV
4451	Playing cards	13 cents per pack of not more than 54.	IV
4891	Silver bullion sales or transfers of amount by which selling price exceeds cost plus allowed expenses.	50 percent.	V
	Manufacturers' excise taxes (based generally on manufacturers' sales price):		
4111	Air conditioners	10 percent.	III
4061	Automobiles, etc.:		IV
	Automobiles, passenger and auto trailers [3]	Do.	
	Automobile trucks, trailers, buses, road tractors	Do.	
	Parts and accessories [4]	8 percent.	
4071	Tires of the type used on highway vehicles	8 cents per pound.	
4071	Tires, other [5]	5 cents per pound.	
4071	Inner tubes	9 cents per pound.	
4071	Tread rubber	3 cents per pound.	
4191	Business machines (except retail cash registers)	10 percent.	III
4171	Cameras, lenses and film [6]	Do.	III
4201	Cigarette, cigar, and pipe mechanical lighters [7]	Do.	III
4121	Electric, gas, and oil appliances [8]	5 percent.	III
4131	Electric-light bulbs and tubes	10 percent.	III
4181	Firearms, shells and cartridges	11 percent.	IV
4201	Fountain pens, mechanical pencils, ball-point pens [7]	10 percent.	III
4081	Gasoline	3 cents per gallon.[9]	IV
	Matches:		
4211	Ordinary	2 cents per 1,000.[10]	III
4211	Fancy wood	5½ cents per 1,000.	IV
4801	White phosphorus	2 cents per 100.	V
4151	Musical instruments	10 percent.	III
4091	Oils:		
	Lubricating	6 cents per gallon.	IV
	Cutting	3 cents per gallon.	IV

[3] House trailers exempt.

[4] Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers, and tire chains.

[5] Tires not more than 20 inches in diameter, and not more than 1¾ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent, exempt.

[6] Commercial and industrial types exempt.

[7] Those subject to the retail jewelry tax not to be taxed at the manufacturers' level also.

[8] Household-type appliances only.

[9] Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. The Federal-Aid Highway Act of 1956 which increased the rate of tax on gasoline made provision for the following exemptions or refunds: Local transit systems to be refunded 1 cent a gallon on both gasoline and diesel or special motor fuel purchased; purchasers of gasoline for nonhighway use entitled to 1 cent a gallon refund; purchasers of diesel or special motor fuel for nonhighway use exempted from the additional 1 cent a gallon tax.

[10] Tax cannot exceed 10 percent of price for which so sold.

TABLE I.—*Excise taxes in effect Jan. 1, 1957*—Continued

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
4141	Phonographs [11] and phonograph records	10 percent.	III
4181	Pistols and revolvers	Do.	IV
4141	Radio receiving sets, components, etc [11]	Do.	IV
4111	Refrigerators, refrigerating apparatus, and quick-freeze units	5 percent.	III, IV
4161	Sporting goods and equipment	10 percent.	III
4141	Television sets, components, etc [11]	Do.	III
	Retailers' excise taxes (based on retailers' sales price):		III
4041	Diesel fuel and special motor fuel for highway vehicles	3 cents per gallon.[9]	
4011	Furs and fur articles	10 percent.	
4001	Jewelry, etc.[12]	Do.	
4031	Luggage, handbags, etc	Do.	
4021	Toilet preparations [13]	Do.	
	Miscellaneous excise taxes:		
4231	Admissions:		
	Generally [14]	1 cent for each 10 cents or major fraction.[15]	IV
	Amount paid, 90 cents or less	None.[16]	
	Excess charges by proprietor	50 percent of excess charge	V
	Leases of boxes or seats	10 percent of amount charged for similar accommodations.[15]	IV
	Ticker broker sales in excess of regular price	10 percent of excess charge.[15]	IV
	Cabarets, roof gardens, etc.[17]	20 percent of taxable amount.	IV
	Horse and dog races	1 cent for each 5 cents or major fraction.	
4471	Bowling alleys, billiard and pool tables	$20 per alley or table per year.	III
4241	Club dues and initiation fees	20 percent of amount paid.[18]	IV
4511	Coconut and other vegetable oils processed, first domestic processing.	3 cents per pound.[19]	V
4461	Coin-operated amusement or gaming devices:		III
	Amusement or music machines	$10 per machine per year.	
	Gaming devices	$250 per machine per year.	
4286	Leases of safe-deposit boxes	10 percent of amount collected.	IV
	Oleomargarine, adulterated butter, filled cheese:		V
4591	Oleomargarine, imported only, in addition to import duties.	15 cents per pound.	
	Adulterated or process butter:		
	Adulterated butter:		
4811	Adulterated butter	10 cents per pound.	
4821	Manufacturers	$600 per year.	
4821	Wholesale dealers	$480 per year.	
4821	Retail dealers	$48 per year.	
	Process butter:		
4811	Process butter	¼ cent per pound.	
4821	Manufacturers	$50 per year.	
	Filled cheese:		
4831	Domestic	1 cent per pound.	
4831	Imported, in addition to import duties	8 cents per pound.	
4841	Manufacturers, per factory	$400 per year.	
4841	Wholesale dealers	$250 per year.	
4841	Retail dealers	$12 per year.	
4501	Sugar (manufactured in United States or imported):		V
	Testing 92 sugar degrees	0.465 cent per pound.	
	Each additional degree (fractions in proportion)	0.00875 cent per pound.	
	Testing less than 92 sugar degrees	0.5144 cent per pound.	
4251	Telephone, telegraph, radio, and cable facilities, etc.:		
	Local telephone service	10 percent of amount paid.	III
	Long-distance telephone service [20]	Do.	IV
	Telegraph service	Do.	
	Leased-wire service, teletypewriter, or talking circuit special service.	Do.	
	Wire and equipment service (quotation service, burglar alarm, etc.).	8 percent of amount charged.	
4281	Transportation of oil by pipeline	4½ percent of amount paid.	IV

[11] Tax on radio and television receiving sets, phonographs, and combinations of the foregoing limited to those of the entertainment type.

[12] Exemptions include silver-plated flatware, watches designed for the blind, articles used for religious purposes, surgical instruments, frames for eyeglasses, and buttons, insignia, etc., used on uniforms of the Armed Forces.

[13] Baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes, exempt.

[14] Admissions accruing to specified educational, religious, and charitable institutions, and nonprofit organizations, and all free admissions exempt. In the case of reduced-rate admissions, tax applies to actual amount paid.

[15] If admission is to horse or dog race track, rate is 20 percent.

[16] Exemption does not apply to admissions to horse or dog races.

[17] Admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.

[18] Dues or membership fees of $10 or less exempt. Initiation fees of $10 or less exempt unless dues or membership fees exceed $10.

[19] Additional tax of 2 cents per pound if coconut oil is not from the Philippines, Trust Territories, or any possession of the United States.

[20] Calls from combat zones initiated by members of the Armed Forces exempt.

TABLE I.—*Excise taxes in effect Jan. 1, 1957*—Continued

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
	Miscellaneous excise taxes—Continued		
4261	Transportation of persons:		III
	Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less.	None.	
	Amounts paid, 60 cents or less	Do.	
	Amounts paid, over 60 cents, generally [21]	10 percent of amount paid.	
	Seats and berths [21]	Do.	
4271	Transportation of property:		III
	Coal	4 cents per short ton.	
	All other	3 percent of amount paid.	
4481	Use tax on highway vehicles weighing more than 26,000 pounds.	$1.50 per 1,000 pounds per year.	III
	Wagering:		III
4401	Wagers (except parimutuel)	10 percent of amount of wager.	
4411	Occupation of accepting taxable wagers	$50 per year.	
	Other miscellaneous excise taxes:		V
4881	Bank circulation, etc., taxes.:		
	Circulation other than of national banks:		
	On average circulation outstanding:		
	Entire circulation, each month	1/12 of 1 percent.	
	Circulation exceeding 90 percent of capital each month (additional tax).	1/6 of 1 percent.	
	Circulation paid out	10 percent.	
4851	Cotton futures (subject to many conditions)	2 cents per pound.	
	Firearms (National Firearms Act):		
	Certain short 2-barrel guns:		
5811	Sale or transfer	$1 per firearm.	
5801	Manufacturers	$25 per year.	
5801	Dealers	$1 per year.	
	Machineguns, silencers, etc.:		
5811	Sale or transfer	$200 per firearm.	
5801	Importers or manufacturers	$500 per year.	
5801	Dealers	$200 per year.	
5801	Pawnbrokers	$300 per year.	
	Import taxes (See table V)		
	Marihuana:		
4741	Transfers to registered persons	$1 per ounce.	
4741	Transfers to unregistered persons	$100 per ounce.	
4751	Importers, manufacturers, and compounders	$24 per year.	
4751	Producers	$1 per year.	
4751	Practitioners	Do.	
4751	Persons engaged in laboratory research	Do.	
4751	Millers	Do.	
4751	Persons other than practitioners who deal in, dispense or give away.	$3 per year.	
	Opium:		
4701	Opium and coca leaves, etc	1 cent per ounce or fraction.	
4711	Opium for smoking	$300 per pound.	
4721	Importers, manufacturers, producers, and compounders	$24 per year.	
4721	Wholesale dealers	$12 per year.	
4721	Retail dealers	$3 per year.	
4721	Practitioners	$1 per year.	
4721	Persons engaged in laboratory research	Do.	
4721	Persons not otherwise taxed, dispensing preparation of limited narcotic content.	Do.	

[21] Foreign travel in general exempt, except those trips which begin and end in the United States or the 225-mile "buffer zone" in Canada and in Mexico.

TABLE II.—*Excise taxes scheduled to be reduced Apr. 1, 1957*

	Unit of tax	Present law rate	Rate to become effective Apr. 1, 1957
Liquor taxes:			
Distilled spirits	Per proof gallon	$10.50	$9.
Beer	Per barrel	$9	$8.
Wine:			
Still wine:			
Containing less than 14 percent alcohol	Per wine gallon	17 cents	15 cents.
Containing 14 to 21 percent alcohol	do	67 cents	60 cents.
Containing 21 to 24 percent alcohol	do	$2.25	$2.
Containing more than 24 percent alcohol	do	$10.50	$9.
Sparkling wines, liqueurs, cordials, etc.:			
Champagne or sparkling wine	Per wine gallon	$3.40	$3.
Liqueurs, cordials, etc	do	$1.92	$1.60.
Artificially carbonated wines	do	$2.40	$2.
Tobacco taxes: Cigarettes	Per 1,000	$4	$3.50.
Manufacturers' excises:			
Passenger cars	Manufacturers' sale price.	10 percent	7 percent.
Auto parts and accessories	do	8 percent	5 percent.

TABLE III.—*New excise taxes imposed during or subsequent to World War II and still in effect*

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—				
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) and later Acts [1]
Liquor taxes:						
Distilled spirits, occupational taxes:						
Nonbeverage manufacturers, per annual withdrawals:						
Not more than 25 proof gallons	Per annum		$25	No change	No change	No change.
Not more than 50 proof gallons	do		$50	do	do	Do.
More than 50 proof gallons	do		$100	do	do	Do.
Stamp taxes, documentary, foreign insurance policies:						
Life, sickness, accident, and annuity contracts	Per dollar or fraction of premiums.		1 cent	do	do	Do.
Reinsurance policies	do		do	do	do	Do.
Manufacturers' excise taxes:						
Air-conditioning units, self contained	Manufacturers' sale price.	10 percent	No change	do	do	Do.
Business machines	do	do	do.[2]	do	do	Do.
Cigarette, cigar, and pipe lighters [3]	do				15 percent	10 percent.
Electric, gas, and oil appliances	do	10 percent	No change	No change [4]	No change [5]	5 percent.
Electric light bulbs and tubes	do	5 percent	do	20 percent	do	10 percent.
Fountain pens, ball point pens, mechanical pencils [3]	do				15 percent	Do.
Luggage	do	10 percent	No change	Suspended: Retailers' tax substituted.		
Matches, ordinary	Per thousand	2 cents	do	No change	No change	No change.[6]
Musical instruments	Manufacturers' sales price.	10 percent	do	do	do.[7]	Do.
Phonographs and phonograph records	do	do	do	do	do	Do.
Photographic apparatus:						
Cameras, generally	do	do	25 percent [8]	do	20 percent [9]	10 percent.
Unexposed films, photographic plates, etc	do	do	15 percent	do	do.[9]	Do.
Refrigerating apparatus [11]	do	do	No change [10]	do	No change [11]	5 percent.
Sporting goods and equipment	do	do	do	do	15 percent [12]	10 percent.
Television sets, components, etc	do				10 percent [13]	No change.
Retailers' excise taxes:						
Diesel fuel used for highway vehicles	Per gallon				2 cents	3 cents. [14] [8]
Jewelry [15]	Retailers' sales price	10 percent [16]	No change [17]	20 percent [18]	No change	10 percent.
Fur articles of which fur is component of chief value [15] [19].	do	do	do	do	do	Do.
Luggage, handbags, wallets, etc	do			do.[20]	do	Do.
Toilet preparations	do	10 percent	No change	do	do.[21]	Do.
Miscellaneous taxes:						
Bowling alleys, billiard and pool tables	Each alley or table per year.	$10	do	$20	do	No change.
Coin-operated machines:						
Amusement devices	Each machine per year.	$10	do.[22]	No change	do	Do.
Gaming devices	do	$50	$100	do	$250 [23]	Do.
Telephone, telegraph, radio messages, etc.: Local telephone service.	Amount charged	6 percent	10 percent	15 percent	No change	10 percent.

Transportation:						
Transportation of persons:						
Amount paid, generally	Amount paid	5 percent [24]	do	do	do.[25]	Do.[26]
Seats and berths	do	do	do	do	do.[25]	Do.[26]
Transportation of property:						
Coal	Each short ton		4 cents	No change	do	Do.
All other	Amount paid		3 percent	do	do.[27]	Do.
Use tax on highway vehicles weighing more than 26,000 pounds.	Per 1,000 pounds					$1.50.
Wagering:						
Wagers (except pari mutuels)	Amount of wager				10 percent	No change.
Occupation of accepting taxable wagers	Per year				$50	Do.

[1] Changes due to Federal-Aid Highway Act of 1956 are indicatedby an asterisk.
[2] Cash registers of the type used in registering over-the-counter retail sales exempt.
[3] Those subject to the retail jewelry-tax not to be taxed at the manufacturers' level also.
[4] Household-type electric vacuum cleaners exempt.
[5] The Revenue Act of 1951 added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. Heating pads exempt.
[6] Tax not to exceed 10 percent of price for which sold.
[7] Excise Tax Act of 1947 exempted musical instruments sold for the use of religious or nonprofit educational institutions exclusively for religious or educational purposes.
[8] Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.
[9] Commercial and industrial types exempt. Tax applies only to cameras, film, and lenses.
[10] Commercial refrigerating equipment exempt.
[11] Revenue Act of 1950 imposed 10 percent manufacturers' tax on quick-freeze units.
[12] Base is changed to remove specific types of articles used predominently for school sports and by children. Fishing equipment subject to tax at 10 percent of manufacturers' sales price.
[13] Manufacturers' tax of 10 percent imposed by Revenue Act of 1950.
[14] Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. The Federal-Aid Highway Act of 1956, which increased the rate of tax on gasoline, made provision for the following exemptions or refunds: Local transit systems to be refunded 1 cent a gallon on both gasoline and diesel or special motor fuel purchased; purchasers of gasoline for nonhighway use entitled to 1 cent a gallon refund; purchasers of diesel or special motor fuel for nonhighway use exempted from the additional 1 cent a gallon tax.
[15] Under the Revenue Act of 1950, jewelry and furs sold at auction made subject to 20 percent retailers' excise tax except in the case of auction sales held in private homes, that portion which does not exceed $100 is exempt.
[16] Tax does not apply to articles used for religious purposes, to surgical instruments, or to frames or mountings for eyeglasses.
[17] Additional exemptions include watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignias, etc., used on uniforms of the Armed Forces.
[18] Silver-plated flatware exempt. Watches retailing for not more than $65 and alarm clocks retailing for not more than $5 taxed at 10 percent.
[19] Excise Tax Act of 1947 exempted fur-trimmed coats when value of fur was less than 3 times the value of the next most valuable component material.
[20] Definition of taxable articles as compared with the former manufacturers' excise tax extended to include purses, handbags, wallets, etc.
[21] Exempts baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes.
[22] Includes any coin-operated amusement or music machine and vending machine operated by a 1-cent coin with provision for merchandise prizes of not more than 5 cents retail value.
[23] Revenue Act of 1950 had increased rate to $150 per machine per year.
[24] No tax is imposed where charge is 35 cents or less; on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Special-rate furlough tickets for members of the Armed Forces exempt.
[25] Excise Tax Act of 1947 exempted, in general, transportation outside the northern portion of Western Hemisphere. Revenue Act of 1951 exempted fishing trips and in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a port in the United States, Canada or Mexico does not give rise to tax liability if the ship is not authorized both to discharge and take on passengers at such intermediate stops.
[26] Public Law 796, 84th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 225 mile "buffer zones" in Canada and in Mexico. Public Law 1015, 84th Cong., increased exemption from 35 to 60 cents.
[27] Charges made for the movement of excavated material within the boundaries of a construction project or to an adjacent area, exempt.

TABLE IV.—*Excise taxes in effect prior to World War II which were increased during or subsequent to the war*

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) and later acts [1]
Liquor taxes:								
Distilled spirits:								
Domestic	Per proof or wine gallon if below proof.	$2.25	$3	$4	$6 [2]	$9 [2]	$10.50 [2]	No change.
Imported	do	$2. 25	$3	$4	$6	$9	$10.50	Do.
Brandy	do	$2	$2.75	$4	$6	$9	$10.50	Do.
Wines:								
Still wines according to alcohol content by volume:								
Not over 14 percent	Per wine gallon	5 cents	6 cents	8 cents	10 cents	15 cents	17 cents	Do.
Over 14 percent to 21 percent	do	10 cents	18 cents	30 cents	40 cents	60 cents	67 cents	Do.
Over 21 percent to 24 percent	do	20 cents	30 cents	65 cents	$1	$2	$2.25	Do.
Over 24 percent	Per proof or wine gallon.	$2.25	$3	$4	$6	$9	$10.50	Do.
Sparkling wines, liqueurs, and cordials:								
Champagne or sparkling wines.	Per half pint	2½ cents	3 cents	7 cents	10 cents	15 cents	17 cents	$3.40.[3]
Artificially carbonated wines	do	1¼ cents per pint.	1½ cents	3½ cents	5 cents	10 cents	12 cents	$2.40.[3]
Liqueurs, cordials, etc	do	1¼ cents	do	do	do	do	do	$1.92.[3]
Containing more than 24 percent alcohol if brandy only is contained therein.	Per proof or wine gallon if below proof.	$2	$2. 75	$4	$6	$9	$10. 50	No change.
Fermented malt liquors	Per barrel	$5	$6	No change	$7	$8	$9	Do.
Special occupational taxes:								
Wholesale dealers, distilled spirits and wines.	Per year	$100	$110	do	No change	No change	$200	Do.
Retail dealers, distilled spirits and wines.	do	$25	$27.50	do	do	do	$50	Do.
Rectifiers:								
Less than 500 barrels a year	do	$100	$110	do	do	do	No change	Do.
500 barrels or more a year	do	$200	$220	do	do	do	do	Do.
Manufacturers of stills or worms	do	$50	$55	do	do	do	do	Do.
Stills or worms	Per still or worm	$20	$22	do	do	do	do	Do.
Brewers:								
Production less than 500 barrels a year.	Per brewery	$50	$55	do	do	do	do	Do.
Production over 500 barrels a year.	do	$100	$110	do	do	do	do	Do.
Wholesale dealers, fermented malt liquors.	Per year	$50	$55	do	do	do	$100	Do.
Retail dealers, fermented malt liquors.	do	$20	$22	do	do	do	No change	Do.
Temporary dealers, fermented malt liquors and wines.	Per month	$2	$2.20	do	do	do	do	Do.

Tobacco taxes:								
Cigarettes:								
Small, weighing not more than 3 pounds per 1,000.	Per 1,000	$3	$3.25	do	$3.50	do	$4	Do.
Large, weighing more than 3 pounds per 1,000.[4]	do	$7.20	$7.80	do	$8.40	do	No change	Do.
Cigars:								
Large, weighing more than 3 pounds per 1,000 if intended to retail at—								
Not over 2½ cents	do	$2	No change	do	$2.50	do	do	Do.
Over 2½ cents to 4 cents	do	$2	do	do	$3	do	do	Do.
Over 4 cents to 5 cents	do	$2	do	do	$4	do	do	Do.
Over 5 cents to 6 cents	do	$3	do	do	$4	do	do	Do.
Over 6 cents to 8 cents	do	$3	do	do	$7	do	do	Do.
Over 8 cents to 15 cents	do	$5	do	do	$10	do	do	Do.
Over 15 cents to 20 cents	do	$10.50	do	do	$15	do	do	Do.
Over 20 cents	do	$13.50	do	do	$20	do	do	Do.
Stamp taxes, documentary, etc.:								
Bond issues	Each $100 of face value or fraction.	10 cents	11 cents	do	No change	do	do	Do.
Bond transfers	do	4 cents	5 cents	do	do	do	do	Do.
Stock issues:								
Par or face value	Each $100 par or face value.	10 cents	11 cents	do	do	do	do	Do.
No par or face value—actual value $100 or more per share.	Each $100 or fraction.	do	do	do	do	do	do	Do.
No par or face value—actual value less than $100 per share.	Each $20 or fraction.	2 cents	3 cents	do	do	do	do	Do.
Stock transfers:								
Par or face value if selling price is under $20.	Each $100 par or face value.	4 cents	5 cents	do	do	do	do	Do.
Par or face value if selling price is $20 or more.	do	5 cents	6 cents	do	do	do	do	Do.
Without par or face value if selling price is under $20.	Per share	4 cents	5 cents	do	do	do	do	Do.
Without par or face value if selling price is $20 or more.	do	5 cents	6 cents	do	do	do	do	Do.
Deeds, conveyances, etc.:								
Value over $100 and not over $500	Amount over $100 and not over $500.	50 cents	55 cents	do	do	do	do	Do.
Value over $500	Each additional $500 or fraction.	do	do	do	do	do	do	Do.
Foreign insurance policies other than life, etc.	Per dollar or fraction of premium.	3 cents	4 cents	do	do	do	do	Do.
Passage ticket to foreign port:								
Costing over $10 and not over $30	Price paid	$1	$1.10	do	do	do	Repealed by Excise Tax Act of 1947.	
Costing over $30 and not over $60	do	$3	$3.50	do	do	do		
Costing over $60	do	$5	$5.50	do	do	do		

[1] Changes due to the Federal-Aid Highway Act of 1956 are indicated by an asterisk.
[2] Draw-back of $3.75 per gallon, $6 per gallon, and $9.50 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes.
[3] The unit of tax is now a wine gallon.
[4] Large cigarettes over 6½ inches long counting each 2¾ inches as 1 cigarette taxed as small cigarettes.

TABLE IV.—*Excise taxes in effect prior to World War II which were increased during or subsequent to the war*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) and later acts [1]
Stamp taxes documentary, etc.—Con.								
Playing cards	Per package of not more than 54.	10 cents	11 cents	13 cents	No change	No change	No change	No change.
Manufacturers' excise taxes:								
Automobiles, etc.:								
Automobiles, passenger, auto trailers, and motorcycles.	Manufacturers' sales price.	3 percent	3½ percent	7 percent	do	do	10 percent [5]	Do.[6]
Automobile trucks, trailers, buses, road tractors.	do	2 percent	2½ percent	5 percent	do	do	8 percent	10 percent.*
Parts and accessories	do	do	do	do	do	do	do. [7]	No change.
Tires and tubes:								
Inner tubes	Per pound	4 cents	4½ cents	9 cents	do	do	No change	Do.
Tires for highway vehicles	do	2¼ cents	2½ cents	5 cents	do	do	do	8 cents.*
Tires, other	do	do	do	do	do	do	do.[8]	5 cents.
Tread rubber	do							3 cents.*
Electrical energy	Manufacturers' sales price.	3 percent	3⅓ percent	No change	No change	No change	Repealed	
Firearms, shells, and cartridges	do	10 percent	11 percent	do	do	do	No change	No change.
Gasoline	Per gallon	1 cent	1½ cents	do	do	do	2 cents	3 cents.[9] *
Lubricating oils	do	4 cents	4½ cents	do	6 cents	do	No change	No change.[10]
Matches, wood, fancy	Per 1,000	5 cents	5½ cents	do	No change	do	do	Do.
Pistols and revolvers	Manufacturers' sales price.	10 percent	11 percent	do	do	do	do	10 percent.
Radio and radio accessories	do	5 percent	5½ percent	10 percent	do	do	do.[11]	No change.[12]
Refrigerators, household types	do	do	do	do	do	do	do	5 percent.
Toilet preparations	do	10 percent	11 percent	Repealed; retailers' tax substituted.				
Miscellaneous taxes:								
Admissions:								
General	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 21 cents or more.	1 cent for each 10 cents or fraction	No change	1 cent for each 5 cents or major fraction.	No change.[13]	1 cent for each 10 cents or major fraction.[14]
Lease of boxes or seats	Amount charged for similar accommodations.	10 percent	11 percent	No change	do	20 percent	do	10 percent.
Cabarets, roof gardens, etc	Taxable amount	1½ cents for each 10 cents or fraction.[15]	2 cents for each 10 cents or fraction.[15]	5 percent [16]	do	30 percent, later reduced to 20 percent.	do.[17]	No change.

Ticket broker sales in excess of regular price.	Excess charge	10 percent	11 percent	No change	do	20 percent	do	10 percent.
Club dues and initiation fees	Amount paid	do.[18]	do	do.[19]	do	do	do	No change.
Leases of safe-deposit boxes	Amount collected	do	do	20 percent	do	No change	do	10 percent.
Telephone, telegraph, and radio messages:								
Cable and radio messages:								
Domestic	Amount charged	10 cents per message.	No change	10 percent	15 percent	25 percent	15 percent	Do.
International	do	do	do	do	No change	No change	No change	Do.
Leased wires	do	5 percent	do	do	15 percent	25 percent	do	Do.
Telegraph messages:								
Domestic	do	do	do	do	do	do	15 percent	Do.
International	do	do	do	do	No change	No change	No change	Do.
Telephone toll service:								
Charge more than 24 cents and less than 50 cents.	do	None	None	5 cents for each 50 cents or fraction.	20 percent	25 percent	do.[20]	Do.
Charge more than 50 cents and less than $1.	do	10 cents	No change					
Charge more than $1 and less than $2.	do	15 cents	do					
Charge more than $2	do	20 cents	do					
Wire and equipment service	do	5 percent	do	No change	No change	8 percent	do	No change.
Transportation of oil by pipeline	Amount paid	4 percent	4½ percent	do	do	No change	do	Do.

[1] Changes due to the Federal-Aid Highway Act of 1956 are indicated by an asterisk.
[5] House trailers exempt.
[6] Public Law 379, 84th Cong., exempted motorcycles.
[7] Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers, and tire chains.
[8] Tires not more than 20 inches in diameter, and not more than 1¾ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent exempt.
[9] Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. The Federal-Aid Highway Act of 1956, which increased the rate of tax on gasoline, made provision for the following exemptions or refunds: Local transit systems to be refunded 1 cent a gallon on both gasoline and diesel or special motor fuel purchased; purchasers of gasoline for nonhighway use entitled to 1 cent a gallon refund; purchasers of diesel or special motor fuel for nonhighway use exempted from the additional 1 cent a gallon tax.
[10] Cutting oils taxed at the rate of 3 cents per gallon.
[11] Communication, detection, or navigation receivers of the type used in commercial, military, or marine installations are exempt if sold to the United States Government.
[12] Public Law 367, 84th Cong., limits the application of the tax on radio and television receiving sets, phonographs, and combinations of the foregoing to those of the entertainment type.
[13] Admissions accruing to specified educational, religious, and charitable institutions and nonprofit organizations, and all free admissions exempt. In the case of reduced rate admissions, tax applies to actual amount paid.
[14] Under the Excise Tax Reduction Act of 1954, admissions of 50 cents or less were exempt. Public Law 1010, 84th Cong., exempted admissions of 90 cents or less. Admissions to horse and dog races taxable on full amount at the rate of 20 percent.
[15] Taxable amount was admission charge deemed to be 20 percent of total paid for refreshments, services, and merchandise; amounts 50 cents or less exempt.
[16] Taxable amount includes amounts paid for admission, refreshments, services, and merchandise.
[17] Admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.
[18] Dues of $25 or less and initiation fees of $10 or less exempt.
[19] Dues of $10 or less and initiation fees of $10 or less exempt.
[20] Calls from combat zones initiated by members of the Armed Forces exempt.

TABLE V.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war*

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted	Rates
TOBACCO TAXES		
Cigarette papers:		
Package of 26–50 sheets	1917	½ cent.
Per additional 50 sheets or fraction thereof	1919	Do.
Cigarette tubes, per 50 or fraction thereof	1919	1 cent.
Cigars: Weighing not more than 3 pounds per M	1926	75 cents.
Leaf tobacco, penalty tax on dealers who have sold, removed, or shipped leaf tobacco in violation of law, per pound.	1919	18 cents.[1]
Tobacco and snuff, per pound	1919	Do.[1]
LIQUOR TAXES		
Rectification tax, distilled spirits and wines, in addition to tax on distilled spirits or wines, per proof gallon.	1919	30 cents.
Stamp taxes.[2]		
Container stamps:		
Per container of less than ½ pint	1934	¼ cent.[2]
Per container, ½ pint or more	1934	1 cent.[2]
Export stamps, distilled spirits intended for export, per package	In effect Dec. 31, 1913.	10 cents.[2]
DOCUMENTARY, ETC., STAMPS		
Silver bullion sales or transfers, of amount by which the selling price exceeds cost plus allowed expenses.	1934	50 percent.
MISCELLANEOUS TAXES		
Admissions: Sold by proprietor in excess of established price, of excess price.	1919	50 percent.
Adulterated and processed butter:		
Adulterated butter per pound	In effect Dec. 31, 1913.	10 cents.
Manufacturers, per year	do	$600.
Retailers, per year	do	$48.
Wholesalers, per year	do	$480.
Processed butter, per pound	do	¼ cent.
Manufacturers, per year	do	$50.
Bank circulation, etc., taxes:		
Circulation other than of national banks:[3]		
On average circulation outstanding:		
Entire circulation, each month	do	1/12 of 1 percent.
Circulation exceeding 90 percent of capital, each month (additional tax).	do	1/6 of 1 percent.
Circulation paid out	do	10 percent.
Cotton futures, contracts of sale of cotton for future delivery, which do not conform with regulations of Secretary of Agriculture, per pound.	1914	2 cents.
Filled cheese:		
Domestic, per pound	In effect, Dec. 31, 1913.	1 cent.
Imported, per pound in addition to import duties	do	8 cents.
Manufacturers, per factory per year	do	$400.
Retail dealers, per year	do	$12.
Wholesale dealers, per year	do	$250.
Firearms (machine guns and short-barrelled firearms):[4]		
Dealers, per year	1934	$200.
Importers or manufacturers, per year	1934	$500.
Pawnbrokers, per year	1934	$300.
Transfer of firearms, per firearm	1934	$200.

[1] Rate reduced to 10 cents by Revenue Act of 1951.
[2] Effective Jan. 1, 1955, no charge to be made for these stamps.
[3] Outstanding circulation exempt from taxation (1) whenever such circulation of any bank, association, corporation, company, or person is reduced to not over 5 percent of the chartered or declared capital existing at the time the same was issued; (2) whenever any bank which has ceased to issue notes for circulation deposits in the Treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at par, and (3) whenever any bank is insolvent or bankrupt.
[4] Firearms are defined to include shotguns and rifles with barrels of less than 18 inches in length, other guns capable of being concealed (except pistols and revolvers), machine guns, and mufflers and silencers. The law provides that: In the case of manufacturers and dealers in guns with 2 attached barrels from which only a single discharge can be made from either barrel without manual reloading, the tax shall be $25 per year for manufacturers and $1 per year for dealers; and the transfer tax on such guns, the barrels of which are 12 inches or more in length, shall be at the rate of $1.

TABLE V.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war*—Continued

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted	Rates
Import excise taxes: [5]		
Coal, coke, etc., per 100 pounds [6]	1932	10 cents.
Copper and copper concentrates:		
Articles containing 4 percent or more of copper, by weight	1932	3 percent ad valorem or ¾ cent per pound, whichever is lower.
Articles in which copper is component material of chief value, per pound.	1932	3 cents.
Copper-bearing ores and concentrates and articles specified in Tariff Act of 1930, per pound of copper therein.	1932	4 cents.
Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil) per gallon.	1932	½ cent.
Gasoline and other motor fuel, per gallon	1932	2½ cents.
Hempseed, per pound	1938	1.24 cents.
Lubricating oils, per gallon	1932	4 cents.
Lumber, except flooring of maple, birch, and beech, per M feet.[7]	1932	$3.
Oils: [8]		
Sunflower, rapeseed, sesame, kapok, hempseed, and perilla oils, etc. (except rapeseed oil imported for use in manufacture of rubber substitutes or lubricating oil) per pound.	1936	4½ cents.
Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil or any combination of the foregoing, etc., per pound.[9]	1934	3 cents.
Parifin and other petroleum wax products, per pound	1932	1 cent.
Perilla seed, per pound	1938	1.38 cents.
Rapeseed, kapok seed, per pound	1936	2 cents.
Sesame seed, per pound	1938	1.18 cents.
Matches: White phosphorous, per 100	In effect Dec. 31, 1913.	2 cents.
Narcotics:		
Marihuana:		
Importers manufacturers, and compounders, per year	1937	$24.
Persons engaged in laboratory research, per year	1937	$1.
Persons other than practitioners, who deal in, dispense, or give away, per year.	1937	$3.
Practitioners, per year	1937	$1.
Producers, per year	1937	$1.
Transfers of:		
To any person who has paid the special tax as indicated above, per ounce or fraction thereof on each transfer.	1937	$1.
To any person who has not paid the special tax as indicated above, per ounce or fraction thereof on each transfer.	1937	$100.
Opium:		
Importers, manufacturers, and compounders, per year	1919	$24.
Opium, coca leaves, etc., per ounce	1919	1 cent.
Opium manufactured for smoking purposes, per pound	1914	$300.
Persons engaged in laboratory research, per year	1936	$1.
Persons not otherwise taxed, dispensing preparations of limited narcotic content, per year.	1914	$1.
Practitioners, per year	1926	$1.
Retail dealers, per year	1928	$3.
Wholesale dealers, per year	1919	$12.
Oils, first domestic processing:		
Coconut, per pound [10]	1934	3 cents.[11]
Palm, except oil used in the manufacture of tin plate, terneplate, or subsequent use of palm oil residue resulting therefrom, and oil used in manufacture of iron or steel products, per pound.[12]	1934	3 cents.
Palm kernel, per pound	1934	3 cents.

[5] The import tax rates shown apply unless treaty provisions of the United States otherwise provide.

[6] Applies only on imports if imports from a country during the preceding calendar year exceeded exports to it.

[7] Tax does not apply to lumber of Northern white pine, Norway pine, Western white spruce, and Englemann spruce.

[8] Tax does not apply to any article, merchandise, or combination if any coconut oil or derivative thereof produced in Guam or American Samoa is contained therein.

[9] No whale oil (except sperm oil), fish oil, or marine animal oil of any kind may enter tax-free unless such oil was produced on vessels of the United States or in the United States or its possessions, from whale, fish, or marine animals or parts thereof taken and captured by vessels of the United States.

[10] Taxes collected with respect to coconut oil wholly of the production of Guam or American Samoa or produced from materials wholly of the growth or production of Guam or American Samoa, held as separate funds and paid to the treasury of Guam or American Samoa.

[11] Additional tax of 2 cents per pound if coconut oil is not from the Philippines or other possessions of the United States.

[12] Exemption of palm oil used in the manufacture of iron or steel products was provided for by 1942 act.

TABLE V.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war*—Continued

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted	Rates
Oleomargarine: [13]		
Imported, per pound in addition to import duties	In effect Dec. 31, 1913.	15 cents.
Sugar taxes:		
Excise tax on manufacture of sugar in the United States:		
Testing 92 sugar degrees and for each additional sugar degree, per pound.	1937	0.465 cent and 0.00875 cent per pound additional and fraction of a degree in proportion.
Testing less than 92 sugar degrees, per pound of total sugars therein.	1937	0.5144 cent.
Import compensating tax:		
All manufactured sugar testing 92 sugar degrees and for each additional sugar degree, per pound.	1937	0.465 cent and 0.00875 cent per pound additional, and fraction of a degree in proportion.
All manufactured sugar testing less than 92 sugar degrees, per pound of total sugars therein.	1937	0.5144 cent.
All articles composed in chief value of manufactured sugar, per pound of total sugars therein.	1937	Do.

[13] All oleomargarine taxes, except imported, repealed by Public Law 459, 81st Cong., 2d sess. Effective July 1, 1950.

TABLE VI.—*Excise tax rates in effect as of certain specified dates*

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1956
Liquor taxes:					
Distilled spirits:					
Domestic and imported	Per proof or wine gallon if below proof.	$1.10 [1]	$2.25	$9 [2]	$10.50.[2]
Brandy		$1.10	$2.00	$9	$10.50.
Imported perfumes containing distilled spirits.	Per wine gallon	$1.10	$2.25	$9	$10.50.
Rectified spirits and wines, additional tax.	Per proof gallon	30 cents	30 cents	30 cents	30 cents.
Wines:					
Still wines according to alcohol content by volume:					
Not over 14 percent	Per wine gallon	4 cents	5 cents	15 cents	17 cents.
Over 14 percent to 21 percent	do	10 cents	10 cents	60 cents	67 cents.
Over 21 percent to 24 percent	do	25 cents	20 cents	$2	$2.25.
Over 24 percent	Per proof or wine gallon.	$1.10	$2.25	$9	$10.50.
Sparkling wines, liqueurs, and cordials:					
Champagne or sparkling wines	Per half pint	12 cents	2½ cents	15 cents	$3.40 per wine gallon.
Artificially carbonated wines	do	6 cents	1¼ cents per pint	10 cents	$2.40 per wine gallon.
Liqueurs, cordials, etc	do	6 cents	1¼ cents	10 cents	$1.92 per wine gallon.
Fermented malt liquors	Per barrel	$6	$5	$8	$9.
Stamp taxes on distilled spirits:					
Container stamps	Per container		Less than ½ pint ¼ cent; ½ pint or more 1 cent.	Less than ½ pint ¼ cent; ½ pint or more 1 cent.	([3]).
Case stamps, distilled spirits bottled in bond.	Per container				
Export stamps, distilled spirits intended for export.	Per package	10 cents	10 cents	10 cents	([3]).
Special occupational taxes:					
Wholesale dealers, distilled spirits and wines.	Per year	$100 [1]	$100	$110	$200.
Retail dealers, distilled spirits and wines.	do	$25 [1]	$25	$27.50	$50.
Rectifiers:					
Less than 500 barrels a year	do	$100 [1]	$100	$110	$110.
500 barrels or more a year	do	$200 [1]	$200	$220	$220.
Manufacturers of stills or worms	do	$50 [1]	$50	$55	$55.
Stills or worms	Per still or worm	$20	$20	$22	$22.
Nonbeverage manufacturers, per annual withdrawals:					
Not more than 25 proof gallons	Per year			$25	$25.
Not more than 50 proof gallons	do			$50	$50.
More than 50 proof gallons	do			$100	$100.

[1] In addition to rates shown, special penalty taxes were in effect during the prohibition period.
[2] Drawback or $6 per gallon and $9.50 per gallon respectively, on distilled spirits withdrawn for certain nonbeverage purposes.
[3] No charge to be made for stamps after Jan. 1, 1955.

TABLE VI.—*Excise tax rates in effect as of certain specified dates*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1956
Liquor taxes—Continued					
Special occupational taxes—Continued					
Brewers:					
Production less than 500 barrels a year.	Per brewery per year	$50 [1]	$50	$55	$55.
Production 500 barrels or more a year.	do	$100 [1]	$100	$110	$110.
Wholesale dealers, fermented malt liquors.	Per year	$50	$50	$55	$100.
Retail dealers, fermented malt liquors.	do	$20	$20	$22	$22.
Temporary dealers, fermented malt liquors and wine.	Per month	$2	$2	$2.20	$2.20.
Tobacco taxes:					
Cigarettes:					
Small, weighing not more than 3 pounds per 1,000.	Per 1,000	$3	$3	$3.50	$4.
Large, weighing more than 3 pounds per 1,000.	do	$7.20	$7.20 [4]	$8.40 [4]	$8.40.[4]
Cigars:					
Small, weighing not more than 3 pounds per 1,000.	do	75 cents	75 cents	75 cents	75 cents.
Large, weighing more than 3 pounds per 1,000 if intended to retail at—					
Not over 2½ cents	do	$2	$2	$2.50	$2.50.
Over 2½ cents to 4 cents	do	$2	$2	$3	$3.
Over 4 cents to 5 cents	do	$2	$2	$4	$4.
Over 5 cents to 6 cents	do	$3	$3	$4	$4.
Over 6 cents to 8 cents	do	$3	$3	$7	$7.
Over 8 cents to 15 cents	do	$5	$5	$10	$10.
Over 15 cents to 20 cents	do	$10.50	$10.50	$15	$15.
Over 20 cents	do	$13.50	$13.50	$20	$20.
Tobacco, chewing and smoking	Per pound	18 cents	18 cents	18 cents	10 cents.
Snuff	do	18 cents	18 cents	18 cents	10 cents.
Cigarette papers:					
Package of 26–50 sheets	Per package	½ cent	½ cent	½ cent	½ cent.
Additional 50 sheets or fraction	Per 50 or fraction	½ cent	½ cent	½ cent	½ cent.
Cigarette tubes	do	1 cent	1 cent	1 cent	1 cent.
Leaf tobacco, penalty tax (sold or shipped by dealers in violation of law).	Per pound	18 cents	18 cents	18 cents	10 cents.
Stamp taxes, documentary, etc.:					
Bond issues	Each $100 of face value or fraction.	10 cents	10 cents	11 cents	11 cents.
Bond transfers	do	4 cents	4 cents	5 cents	5 cents.
Stock issues:					
Par or face value	Each $100 par or face value.	10 cents	10 cents	11 cents	11 cents.

No par or face value—actual value $100 or more per share.	do	10 cents	10 cents	11 cents	11 cents.
No par or face value—actual value less than $100 per share.	Each $20 or fraction	2 cents	2 cents	3 cents	3 cents.
Stock transfers:					
Par or face value if selling price is under $20.	Each $100 par or face value.	4 cents	4 cents	5 cents	5 cents.
Par or face value if selling price is $20 or more	do	5 cents	5 cents	6 cents	6 cents.
Without par or face value if selling price is under $20.	Per share	4 cents	4 cents	5 cents	5 cents.
Without par or face value if selling price is $20 or more.	do	5 cents	5 cents	6 cents	6 cents.
Deeds, conveyances, etc.:					
Value over $100 and not over $500	Amount over $100 and not over $500.	50 cents	50 cents	55 cents	55 cents.
Value over $500	Each additional $500 or fraction.	50 cents	50 cents	55 cents	55 cents.
Foreign insurance policies other than life, etc.	Per dollar or fraction of premium.	3 cents	3 cents	4 cents	4 cents.
Foreign life, sickness, accident, and annuity contracts.	do			1 cent	1 cent.
Foreign reinsurance policies	do			1 cent	1 cent.
Passage tickets to foreign port:					
Costing over $10 and not over $30	Price paid	$1	$1	$1.10	
Costing over $30 and not over $60	do	$3	$3	$3.50	
Costing over $60	do	$5	$5	$5.50	
Playing cards	Per package of not more than 54.	10 cents	10 cents	13 cents	13 cents.
Silver bullion sales or transfers	Of amount by which the selling price exceeds cost plus allowed expenses.		50 percent	50 percent	50 percent.
Sales of produce for future delivery	Per $100 or fraction	5 cents			
Manufacturers' excise taxes:					
Air conditioners (self-contained units)	Manufacturers' sale price.			10 percent	10 percent.
Automobiles, etc.:					
Automobiles, passenger, auto trailers, and motorcycles.	do	3 percent	3 percent	7 percent	10 percent.[5]
Automobile trucks, trailers, buses, and road tractors.	do	2 percent[6]	2 percent[6]	5 percent	10 percent.
Parts and accessories	do	2 percent	2 percent	5 percent	8 percent.[7]
Tires	Per pound	2¼ cents	2¼ cents	5 cents	8 cents.[8]
Tubes	do	4 cents	4 cents	9 cents	9 cents.
Tread rubber	do				3 cents.
Business and store machines[9]	Manufacturers' sale price.			10 percent	10 percent.
Brewers malt	Per pound	3 cents			
Brewers wort	Per gallon	15 cents			

[1] In addition to rates shown, special penalty taxes were in effect during the prohibition period.
[4] Large cigarettes over 6½ inches long counting each 2¾ inches as 1 cigarette taxed as small cigarettes.
[5] House trailers and motorcycles exempt.
[6] Buses taxed at same rate as passenger automobiles.
[7] Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers and tire chains.
[8] Tires not more than 20 inches in diameter and not more than 1¾ inches in cross section if such tires are of all rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent, exempt. Tires other than those used on highway vehicles taxed at the rate of 5 cents per pound.
[9] Cash registers of the type used in registering over-the-counter retail sales, exempt.

TABLE VI.—*Excise tax rates in effect as of certain specified dates*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1956
Manufacturers' excise taxes—Continued					
Candy	Sale price	2 percent			
Chewing gum	do	2 percent			
Cigarette, cigar, and pipe mechanical lighters.[10]	Manufacturers' sale price.				10 percent.
Electrical energy	do	3 percent	3 percent	3⅓ percent	
Electric, gas, and oil appliances	do			10 percent	5 percent.[11]
Electric light bulbs and tubes	do			20 percent	10 percent.
Firearms, shells	do	10 percent	10 percent	11 percent	11 percent.
Fountain pens, mechanical pencils, ball-point pens.[10]	do				10 percent.
Fur articles	Sale price	10 percent			
Gasoline	Per gallon	1 cent	1 cent	1½ cents	3 cents.[12]
Grape concentrate of more than 35 percent sugar content by weight.	do	20 cents			
Jewelry	Sale price	10 percent			
Lubricating oil	Per gallon	4 cents	4 cents	6 cents	6 cents.[13]
Matches:					
Ordinary	Per 1,000	2 cents		2 cents	2 cents.
Fancy wood	do	2 cents	5 cents	5½ cents	5½ cents.
White phosphorus	Per 100	2 cents	2 cents	2 cents	2 cents.
Paper, in books	Per 1,000	½ cent		2 cents	2 cents.
Mixed flour	Per barrel	4 cents	4 cents		
Mixed flour, manufacturers or packers of	Per year	$12	$12		
Musical instruments	Manufacturers' sale price.			10 percent	10 percent.
Phonograph records	do	5 percent		10 percent	10 percent.
Phonographs	do			10 percent	10 percent.[14]
Photographic apparatus and equipment:					
Cameras and lenses	do	10 percent [15]		25 percent [16]	10 percent.[17]
Photographic plates, sensitized paper.	do			15 percent	
Photographic apparatus and equipment.	do			25 percent	
Unexposed film	do			15 percent	10 percent.[18]
Pistols and revolvers	do	10 percent	10 percent	11 percent	10 percent.
Quick-freeze units	do				5 percent.
Radio receiving sets, components, etc	do	5 percent	5 percent	10 percent	10 percent.[14]
Refrigerators, household types	do	5 percent	5 percent	10 percent	5 percent.
Refrigerating apparatus	do			10 percent	5 percent.
Sporting goods and equipment	do	10 percent		10 percent	10 percent.[19]
Television sets, components, etc	do				10 percent.[14]
Toilet preparations	do	10 percent	10 percent		
Toothpaste, toilet soaps	do	5 percent			
Retailers' excise taxes:					
Diesel fuel used for highway vehicles	Per gallon				3 cents.
Furs and fur articles	Retailers' sale price			20 percent	10 percent.[20]
Jewelry	do			20 percent [21]	10 percent.

Luggage, purses, wallets, etc.	do			20 percent	10 percent.
Toilet preparations	do			20 percent	10 percent.[22]
Miscellaneous excise taxes:					
Admissions:					
Generally	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 5 cents or major fraction.	1 cent for each 10 cents or major fraction if 91 cents or more.[23]
Excess charges by proprietor	Excess charge	50 percent	50 percent	50 percent	50 percent.
Leases of boxes or seats	Amount charged for similar accommodations.	10 percent	10 percent	20 percent	10 percent.[23]
Ticket broker sales in excess of regular price.	Excess charge	10 percent	10 percent	20 percent	10 percent.[23]
Cabarets, roof gardens, etc.	Taxable amount	1½ cents for each 10 cents or fraction.[24]	1½ cents for each 10 cents or fraction.[24]	20 percent [25]	20 percent.[25] [26]
Bowling alleys, billiard and pool tables	Each unit per year			$20	$20.
Checks, drafts, or orders for payment of money.	Each	2 cents			
Club dues, initiation fees [27]	Amount paid	10 percent	10 percent	20 percent	20 percent.
Coconut and other vegetable oils processed, first domestic processing.	Per pound		3 cents	3 cents	3 cents.
Coin-operated devices:					
Amusement or music machines	Each unit per year			$10	$10.
Gaming devices	do			$100	$250.
Leases of safe deposit boxes	Amount collected	10 percent	10 percent	20 percent	10 percent.
Oleomargarine, adulterated butter, filled cheese:					
Oleomargarine:					
Colored	Per pound	10 cents	10 cents	10 cents	
Uncolored	do	¼ cent	¼ cent	¼ cent	
Imported, in addition to import duties.	do	15 cents	15 cents	15 cents	15 cents.
Manufacturers	Per year	$600	$600	$600	
Retailers of colored oleomargarine.	do	$48	$48	$48	
Retailers of uncolored oleomargarine.	do	$6	$6	$6	
Wholesalers of colored oleomargarine.	do	$480	$480	$480	

[10] Excludes those which are subject to the 20 percent retail tax.

[11] The Revenue Act of 1951 added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. The Excise Tax Reduction Act of 1954 continued the base established by the Revenue Act of 1951 but reduced the rate to 5 percent.

[12] Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. The Federal-Aid Highway Act of 1956 which increased the rate of tax on gasoline made provision for the following exemptions or refunds: Local transit systems to be refunded 1 cent a gallon on both gasoline and diesel or special motor fuel purchased; purchasers of gasoline for nonhighway use entitled to 1 cent a gallon refund; purchasers of diesel or special motor fuel for nonhighway use exempted from the additional 1 cent a gallon tax.

[13] Cutting oil taxed at the rate of 3 cents per gallon.

[14] Tax on radio and television receiving sets, phonographs, and a combination of the foregoing limited to those of the entertainment type.

[15] Excludes aerial cameras and cameras weighing more than 100 pounds.

[16] Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.

[17] Commercial and industrial types exempt.

[18] Tax applies only to film in rolls.

[19] Specific types of articles used predominantly for school sports and by children exempt.

[20] Fur-trimmed coats exempt when value of fur is less than 3 times the value of the next most valuable component.

[21] Silver-plated flatware exempt. Watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignia, etc., used on uniforms of the Armed Forces, exempt. Watches retailing for not more than $65 and alarm clocks retailing for not more than $5 taxed at 10 percent.

[22] Baby powders, oils and lotions: barber and beauty shop supplies to be used on premises; and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes, exempt.

[23] Admissions accruing to specified educational, religious and charitable institutions and nonprofit organizations, and all free admissions, exempt. In the case of reduced-rate admissions, tax applies to actual amount paid. If admission is to horse or dog racetrack rate is 20 percent and 90-cent exemption does not apply.

[24] Taxable amount was admission charge, deemed to be 20 percent of total paid for refreshments, services, and merchandise; amounts of 50 cents or less exempt.

[25] Taxable amount includes amounts paid for admission, refreshments, services, and merchandise.

[26] Revenue Act of 1951 exempts admissions to ballrooms and dancehalls where serving of food, etc., is incidental to furnishing music and dancing privileges.

[27] Prior to 1941 dues of $25 or less and fees of $10 or less exempt; 1941 and later years, dues of $10 and fees of $10 exempt.

TABLE VI.—*Excise tax rates in effect as of certain specified dates*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1956
Miscellaneous excise taxes—Continued					
Oleomargarine, adulterated butter, filled cheese—Continued					
Wholesalers of uncolored oleomargarine.	Per year	$200	$200	$200	
Adulterated butter:					
Adulterated butter	Per pound	10 cents	10 cents	10 cents	10 cents.
Manufacturers	Per year	$600	$600	$600	$600.
Wholesale dealers	do	$480	$480	$480	$480.
Retail dealers	do	$48	$48	$48	$48.
Processed butter:					
Processed butter	Per pound	¼ cent	¼ cent	¼ cent	¼ cent.
Manufacturers	Per year	$50	$50	$50	$50.
Filled cheese:					
Domestic	Per pound	1 cent	1 cent	1 cent	1 cent.
Imported, in addition to import duties.	do	8 cents	8 cents	8 cents	8 cents.
Manufacturers, per factory	Per year	$400	$400	$400	$400.
Wholesale dealers	do	$250	$250	$250	$250.
Retail dealers	do	$12	$12	$12	$12.
Soft drinks (carbonated beverages, fountain sirups, mineral waters, etc.).	Per gallon	1¼ cents to 6 cents			
Sugar:					
Testing 92 sugar degrees	Per pound		0.465 cent	0.465 cent	0.465 cent.
Each additional degree (fractions in proportion).	do		0.00875 cent	0.00875 cent	0.00875 cent.
Testing less than 92 sugar degrees	do		0.5144 cent	0.5144 cent	0.5144 cent.
Telephone, telegraph, radio, and cable facilities:					
Local telephone service	Amount charged			15 percent	10 percent.
Telephone toll service:					
Charge more than 24 cents and less than 50 cents.	do	None	None	25 percent	10 percent.[18]
Charge more than 50 cents and less than $1.	do	10 cents	10 cents		
Charge more than $1 and less than $2.	do	15 cents	15 cents		
Charge more than $2	do	20 cents	20 cents		
Telegraph messages:					
Domestic	do	5 percent	5 percent	25 percent	10 percent.
International	do	5 percent	5 percent	10 percent	10 percent.
Cable and radio messages:					
Domestic	do	10 cents per message	10 cents per message	25 percent	10 percent.
International	do	10 cents per message	10 cents per message	10 percent	10 percent.
Leased wires	do	5 percent	5 percent	25 percent	10 percent.
Wire and equipment service	do	5 percent	5 percent	8 percent	8 percent.
Transportation of oil by pipeline	Amount paid	4 percent	4 percent	4½ percent	4½ percent.

Transportation of persons:					
Commutation or season tickets for single trips of less than 30 miles or commutation tickets for one month or less.	do			None	None.
Amounts paid, generally	do			15 percent [29]	10 percent.[30]
Seats and berths	do			15 percent	10 percent.
Transportation of property:					
Coal	Each short ton			4 cents	4 cents.
Other	Amount paid			3 percent	3 percent.[31]
Wagering:					
Wagers (except parimutuel)	Amount wagered				10 percent.
Occupation of accepting taxable wagers.	Per year				$50.
Yachts, pleasure boats, sailing boats, motor boats with fixed or outboard engines:					
Domestic construction	Size or type	$10 to $200			
Foreign construction	do	$20 to $400			
All other miscellaneous excise taxes:					
Alaskan railroads	Of gross annual income.	1 percent	1 percent	1 percent	
Bank circulation, etc., taxes:					
Circulation other than of national banks:					
On average circulation outstanding:					
Entire circulation	Each month	1/12 of 1 percent	1/12 of 1 percent	1/12 of 1 percent	1/12 of 1 percent.
Circulation exceeding 90 percent of capital (additional tax).	do	1/6 of 1 percent	1/6 of 1 percent	1/6 of 1 percent	1/6 of 1 percent.
Circulation paid out	do	10 percent	10 percent	10 percent	10 percent.
Cotton futures (subject to many conditions).	Per pound	2 cents	2 cents	2 cents	2 cents.
Firearms (National Firearms Act):					
Certain short 2-barrel guns:					
Sale or transfer	Per firearm		$1	$1	$1.
Importers or manufacturers	Per year		$25	$25	$25.
Dealers	do		$1	$1	$1.
Machineguns, silencers, etc.:					
Sale or transfer	Per firearm		$200	$200	$200.
Importers or manufacturers	Per year		$500	$500	$500.
Dealers	do		$200	$200	$200.
Pawnbrokers	do		$300	$300	$300.

[28] Calls from combat zones initiated by members of the Armed Forces, exempt.
[29] Special rate furlough tickets exempt. Fares of 35 cents or less exempt.
[30] Excise Tax Act of 1947 exempted, in general, transportation outside northern portion of Western Hemisphere. Public Law 796, 84th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 225-mile "buffer zones" in Canada and in Mexico. Fares of 60 cents or less exempt.
[31] Charges made for the movement of excavated material within the boundaries of a construction project or to an adjacent area, exempt.

TABLE VI.—*Excise tax rates in effect as of certain specified dates*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1956
All other miscellaneous excise taxes—Con.					
Import excise taxes:					
Coal, coke, etc.[32]	Per 100 pounds	10 cents	10 cents	10 cents	10 cents.
Copper and copper concentrates:					
Articles containing 4 percent or more of copper.	By weight	3 percent ad valorem or ¾ cent per pound, whichever is lower.	3 percent ad valorem or ¾ cent per pound, whichever is lower.	3 percent ad valorem or ¾ cent per pound, whichever is lower.	3 percent ad valorem or ¾ cent per pound, whichever is lower.
Articles in which copper is component material of chief value.	Per pound	3 cents	3 cents	3 cents	3 cents.
Copper-bearing ores and concentrates and articles specified in Tariff Act of 1930.	Per pound of copper therein.	4 cents	4 cents	4 cents	4 cents.
Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil).	Per gallon	½ cent	½ cent	½ cent	½ cent.
Gasoline and other motor fuel	do	2½ cents	2½ cents	2½ cents	2½ cents.
Hempseed	Per pound		1.24 cents	1.24 cents	1.24 cents.
Lubricating oils	Per gallon	4 cents	4 cents	4 cents	4 cents.
Lumber, except flooring of maple birch, and beech.[33]	Per 1,000 feet	$3	$3	$3	$3.
Oils:					
Sunflower, rapeseed, sesame, Kapok, hempseed, and perilla oils, etc. (except rapeseed oil imported for use in manufacture of rubber substitutes or lubricating oil).	Per pound		4½ cents	4½ cents	4½ cents.
Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil, or any combination of the foregoing, etc.[34]	do		3 cents	3 cents	3 cents.
Paraffin and other petroleum wax products.	do	1 cent	1 cent	1 cent	1 cent.
Perilla seed	do		1.38 cents	1.38 cents	1.38 cents.
Rapeseed, kapok seed	do		2 cents	2 cents	2 cents.
Sesame seed	do		1.18 cents	1.18 cents	1.18 cents.
Bituminous coal:					
Excise tax on sale of bituminous coal produced within the United States.	Per ton of 2,000 pounds.		1 cent		
Additional excise tax, applicable to producers not members of Bituminous Coal Code:					
If sold at mine	Of sales price at mine		19½ percent		

If not sold at mine or through arm's-length transaction, of fair market value at time of sale.	Of fair market value		19½ percent		
Marihuana:					
Transfers to registered persons	Per ounce		$1	$1	$1.
Transfers to unregistered persons	do		$100	$100	$100.
Importers, manufacturers, and compounders.	Per year		$24	$24	$24.
Producers	do		$1	$1	$1.
Practitioners	do		$1	$1	$1.
Persons engaged in laboratory research	do		$1	$1	$1.
Persons other than practitioners who deal in, dispense, or give away.	do		$3	$3	$3.
Opium:					
Opium and coca leaves, etc	Per ounce	1 cent	1 cent	1 cent	1 cent.
Opium for smoking	Per pound	$300	$300	$300	$300.
Importers, manufacturers, producers, and compounders.	Per year	$24	$24	$24	$24.
Wholesale dealers	do	$12	$12	$12	$12.
Retail dealers	do	$3	$3	$3	$3.
Practitioners	do	$1	$1	$1	$1.
Persons engaged in laboratory research	do		$1	$1	$1.
Persons not otherwise taxed, dispensing preparation of limited narcotic content.	do	$1	$1	$1	$1.

[32] Applies only on imports if imports from a country during the preceding calendar year exceeded exports to it.
[33] Tax does not apply to lumber of Northern white pine, Norway pine, Western white spruce, and Englemann spruce.
[34] Whale oil, fish oil, or marine animal oil of any kind may enter tax free if such oil was produced on vessels of the United States or in the United States or its possessions, from whale, fish, or marine animals or parts thereof taken and captured by vessels of the United States.

TABLE VII.—*Excise taxes imposed or increased by the Revenue Act of 1950*

	Unit of tax	Rate imposed by revenue Act of 1950	Rate in effect prior to Revenue Act of 1950
Manufacturers' excise:			
Television receiving sets, components, etc	Manufacturers' sale price	10 percent	None
Quick-freeze units	do	do	None
Miscellaneous excises:			
Coin-operated gaming devices	Per year	$150 [1]	$100

[1]Rate increased to $250 by Revenue Act of 1951.

TABLE VIII.—*Excise taxes which have been repealed or have expired subsequent to Dec. 31, 1939*

Title and unit of tax	In effect Dec. 31, 1939		Revenue Act of—		Remarks
	Year enacted	Rates	1940	1941	
LIQUOR TAXES					
Grape brandy, citrus fruit, peach, cherry, berry, apricot, apple, prune, and pear brandy, or wine spirits withdrawn and used in fortification of wines, per proof gallon.	1936	10 cents	Eliminated as of July 1, 1940.		
STAMP TAXES					
Passage tickets over $10 sold for passage by vessel to foreign port:					
Costing $10.01 to $30	1917	$1	$1.10	No change	Repealed by Excise Tax Act of 1947.
Costing $30.01 to $60	1917	$3	$3.30	do	Do.
Over $60	1917	$5	$5.50	do	Do.
MANUFACTURERS' EXCISE TAXES					
Electrical energy, of manufacturers' sales price	1932	3 percent	3½ percent	do	Repealed by Revenue Act of 1951.
Mixed flour, per barrel	In effect Dec. 31, 1913.	4 cents	No change	do	Repealed by Revenue Act of 1942.
Mixed flour manufacturers, per year	do	$12	do	do	Do.
Motorcycles, of manufacturers' sales price	1917	3 percent	3½ percent	7 percent	Repealed by Public Law 379, 84th Cong.
Optical equipment, of manufacturers' sales price				10 percent	Repealed by Revenue Act of 1942.
Rubber articles, where rubber is chief component by weight, of manufacturers' sales price.[1]				do	Do.
Washing machines of commercial type used in laundries, of manufacturers' sales price.				do	Do.
MISCELLANEOUS TAXES					
Alaskan railroads, of gross annual income	1914	1 percent	No change	No change	Repealed by Public Law 386, effective June 10, 1950.
Bituminous coal:					
Excise tax on sale of bituminous coal produced within the United States, per ton of 2,000 pounds.	1937	1 cent	No change	No change	Expired Aug. 23, 1943.
Additional excise tax, applicable to producers not members of Bituminous Coal Code:					
If sold at mine, of sales price at mine	1937	19½ percent	do	do	Do.
If not sold at mine or through arm's length transaction, of fair market value at time of sale.	1937	do	do	do	Do.

[1] Tax not applicable to footwear, articles designed especially for hospital or surgical use, or articles taxable under other provisions of ch. 29 of the Internal Revenue Code of 1939.

TABLE VIII.—*Excise taxes which have been repealed or have expired subsequent to Dec. 31, 1939*—Continued

Title and unit of tax	In effect Dec. 31, 1939		Revenue Act of—		Remarks
	Year enacted	Rates	1940	1941	
MISCELLANEOUS TAXES—continued					
Oleomargarine:					
Colored, per pound	In effect Dec. 31, 1913	10 cents	No change	No change	Repealed by Public Law 459, effective July 1, 1950.
Uncolored, per pound	do	¼ cent	do	do	
Manufacturers, per year	do	$600	do	do	
Retailers of colored oleomargarine, per year	do	$48	do	do	
Retailers of uncolored oleomargarine, per year	do	$6	do	do	
Wholesalers of colored oleomargarine, per year	do	$480	do	do	
Wholesalers of uncolored oleomargarine, per year.	do	$200	do	do	
Use of automobiles, per year				$5	Repealed by Revenue Act of 1945.
Use of boats (over-all length) per year:					
16 feet but not over 28 feet				$5	
Over 28 feet but not over 50 feet				$10	
Over 50 feet but not over 100 feet				$40	
Over 100 feet but not over 150 feet				$100	
Over 150 feet but not over 200 feet				$150	
Over 200 feet				$200	

TABLE IX.—*Collections from excise taxes for fiscal years 1939, and 1946–56*

[In millions of dollars]

Source	1939	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956
Liquor taxes:												
Distilled spirits (domestic and imported)	285.0	1,746.6	1,685.4	1,436.2	1,397.9	1,421.9	1,746.8	1,589.7	1,846.7	1,873.6	1,870.6	2,023.3
Fermented malt liquors	259.7	650.8	661.4	697.1	686.4	667.4	665.0	727.6	763.0	769.8	737.2	765.4
Rectification tax	10.7	41.9	43.5	35.0	33.8	30.1	38.1	31.8	26.8	25.0	23.9	24.4
Wines (domestic and imported)	6.4	60.8	57.2	61.0	65.8	72.6	67.3	72.4	80.5	78.7	81.8	86.6
Special occupational taxes	10.8	11.2	13.1	13.5	14.4	14.6	13.6	20.4	21.5	21.5	22.5	20.8
Container stamps	9.4	13.3	13.3	12.0	11.9	11.8	14.9	12.1	14.4	14.1	6.7	--------
All other	5.9	1.6	.9	.5	.4	.8	1.1	95.1	27.9	.3	.1	.1
Total, liquor taxes	587.8	2,526.2	2,474.8	2,255.3	2,210.6	2,219.2	2,546.8	2,549.1	2,780.9	2,783.0	2,742.8	2,920.6
Tobacco taxes:												
Cigarettes (small)	504.0	1,072.8	1,145.3	1,208.2	1,232.7	1,242.8	1,294.0	1,474.1	1,586.8	1,513.7	1,504.2	1,549.0
Tobacco (chewing and smoking)	54.8	42.0	36.5	37.0	35.4	35.1	33.9	22.8	17.2	16.2	16.2	14.9
Cigars (large)	12.8	41.4	48.3	46.7	45.5	42.1	44.2	44.8	46.3	45.6	46.2	45.0
Snuff	6.9	7.4	7.1	7.4	7.3	7.4	7.2	4.8	3.8	3.9	3.9	3.8
All other	1.6	2.0	.6	1.0	.9	1.0	1.1	18.7	.8	.7	.8	.8
Total, tobacco taxes	580.2	1,165.5	1,237.8	1,300.3	1,321.9	1,328.5	1,380.4	1,565.2	1,654.9	1,580.2	1,571.2	1,613.5
Stamp taxes	41.1	87.7	80.0	79.5	72.8	84.6	93.1	85.0	90.3	90.0	112.0	114.9
Manufacturers' excise taxes:												
Gasoline	207.0	405.7	433.7	478.6	503.6	526.7	569.0	713.2	890.7	836.9	954.7	1,030.4
Lubricating oils	30.5	74.6	82.0	80.9	81.8	77.6	97.2	95.3	73.3	68.0	69.8	74.6
Passenger autos and motorcycles	42.7	25.9	204.7	271.0	332.8	452.1	653.4	578.1	785.7	867.5	1,047.8	1,376.4
Automobile trucks, busses, and tractors	6.0	37.1	62.1	92.0	136.8	123.6	121.3	147.4	210.0	149.9	134.8	189.4
Parts and accessories for automobiles	7.9	68.9	99.9	123.0	120.1	88.7	119.5	164.1	177.9	134.8	136.7	145.8
Tires and inner tubes	34.8	118.1	174.9	159.3	150.9	151.8	198.4	161.4	180.0	152.6	164.3	177.9
Electrical energy	39.9	59.1	63.0	69.7	79.3	85.7	93.2	53.1	--------	--------	--------	--------
Electric, gas, and oil appliances	--------	25.5	65.6	87.9	80.9	80.4	122.0	89.5	113.4	97.4	50.9	71.1
Toilet preparations	10.6	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------
Electric light bulbs and tubes	--------	17.8	23.2	24.9	26.2	20.7	30.3	30.7	36.7	35.4	18.7	22.9
Radio receiving sets, phonographs, records, musical instruments, and television sets	4.8	20.1	82.5	85.4	64.9	56.7	146.0	134.5	178.0	153.2	155.9	186.2
Refrigerators, refrigerating apparatus, air conditioners, and quick freeze	7.0	9.2	37.3	58.5	77.8	64.3	96.3	58.0	87.4	75.1	38.0	49.1
Business and store machines	--------	15.8	25.2	32.7	33.3	30.0	44.5	48.5	50.3	49.0	57.3	70.1
Photographic apparatus	--------	21.2	36.2	43.9	43.1	39.9	46.0	33.8	29.4	25.2	15.2	17.4
Matches	.1	10.2	8.4	10.6	8.7	8.9	10.2	8.0	8.9	9.4	5.8	6.2
Sporting goods	--------	7.9	17.1	18.8	19.8	19.0	17.9	16.5	15.8	12.8	13.5	13.7
Firearms, shells, pistols, and revolvers	3.0	5.3	9.4	12.1	11.2	9.8	18.6	11.8	13.1	11.2	13.4	15.5
Fountain and ballpoint pens, mechanical pencils, and lighters	--------	--------	--------	--------	--------	--------	--------	4.8	11.9	10.9	8.4	9.6
Total, manufacturers' excise taxes	394.5	922.6	1,425.2	1,649.2	1,771.5	1,836.1	2,383.7	2,348.9	2,862.8	2,689.1	2,885.0	3,456.0

TABLE IX.—*Collections from excise taxes for fiscal years 1939, and 1946–56*—Continued

[In millions of dollars]

Source	1939	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956
Retailers' excise taxes:												
Diesel fuel used for highway vehicles	--------	--------	--------	--------	--------	--------	--------	7. 1	15. 1	18. 0	22. 7	24. 5
Jewelry, etc	--------	223. 3	236. 6	217. 9	210. 7	190. 8	210. 2	220. 4	234. 7	209. 3	142. 4	152. 3
Furs	--------	91. 7	97. 5	79. 5	61. 9	45. 8	57. 6	51. 4	49. 9	39. 0	27. 1	28. 3
Toilet preparations	--------	95. 6	95. 5	91. 9	94. 0	95. 0	106. 3	112. 9	115. 7	110. 1	71. 8	83. 8
Luggage, handbags, wallets, etc	--------	81. 4	84. 6	80. 6	82. 6	77. 5	82. 8	90. 8	95. 8	79. 9	50. 9	57. 5
Total, retailers' excise taxes	--------	492. 0	514. 2	469. 9	449. 2	409. 1	457. 0	482. 6	511. 1	456. 3	314. 8	346. 4
Miscellaneous taxes:												
Telephone, telegraph, radio and cable facilities, leased wires, etc	24. 1	234. 4	252. 7	275. 3	311. 4	312. 3	354. 7	395. 4	417. 9	412. 5	230. 3	241. 5
Local telephone service	--------	145. 7	164. 9	193. 5	224. 5	247. 3	290. 3	310. 3	357. 9	359. 5	290. 2	315. 7
Transportation of oil by pipeline	11. 0	14. 8	17. 0	18. 8	19. 3	18. 9	24. 9	26. 9	28. 4	29. 7	33. 5	35. 7
Transportation of persons	--------	226. 7	244. 0	246. 3	251. 4	228. 7	237. 6	275. 2	287. 4	247. 4	200. 5	214. 9
Transportation of property	--------	220. 1	275. 7	317. 2	337. 0	321. 2	381. 3	388. 6	419. 6	395. 6	398. 0	450. 6
Admissions, exclusive of cabarets, roof gardens, etc	19. 5	343. 2	392. 9	385. 1	385. 8	371. 2	346. 5	330. 8	312. 8	272. 0	106. 1	104. 0
Cabarets, roof gardens, etc		72. 1	63. 3	53. 5	48. 9	41. 5	42. 6	45. 5	46. 7	38. 3	39. 3	42. 3
Wagering taxes	--------	--------	--------	--------	--------	--------	--------	5. 3	10. 5	9. 6	7. 8	7. 0
Club dues and initiation fees	6. 2	18. 9	23. 3	25. 5	27. 8	28. 7	30. 1	33. 6	36. 8	32. 0	42. 0	47. 2
Leases of safe-deposit boxes	2. 0	7. 9	8. 6	9. 1	9. 5	9. 6	9. 6	10. 2	10. 4	9. 0	5. 6	5. 5
Use of motor vehicles and boats	--------	116. 1	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------
Coconut and other vegetable oils, processed	27. 7	6. 3	17. 3	25. 7	17. 5	15. 9	19. 1	15. 4	18. 0	16. 3	19. 0	18. 5
Oleomargarine, etc	2. 2	4. 9	5. 9	9. 8	17. 5	29. 3	--------	--------	--------	--------	--------	--------
Sugar tax	65. 4	56. 7	59. 2	71. 2	76. 2	71. 2	80. 2	78. 5	78. 1	74. 5	78. 5	82. 9
Coin-operated amusement and gaming devices	--------	17. 1	20. 4	19. 3	21. 1	20. 2	20. 7	18. 8	16. 5	14. 6	15. 0	14. 2
Bowling alleys and billiard and pool tables	--------	4. 0	4. 5	4. 1	3. 8	3. 6	3. 6	3. 6	3. 4	3. 2	3. 4	3. 0
All other, including repealed taxes	6. 6	1. 0	1. 7	1. 3	1. 1	1. 3	1. 3	2. 2	1. 6	4. 4	1. 0	1. 0
Total, miscellaneous taxes	164. 6	1, 490. 0	1, 551. 4	1, 655. 7	1, 752. 8	1, 720. 9	1, 842. 6	1, 940. 3	2, 046. 1	1, 918. 6	1, 469. 9	1, 584. 0
Total, excise taxes	1, 768. 1	6, 684. 1	7, 283. 4	7, 409. 9	7, 578. 8	7, 598. 4	8, 703. 6	8, 971. 1	9, 946. 1	9, 517. 2	9, 095. 9	10, 035. 4

NOTE.—Figures are rounded and do not necessarily add to totals.

Source: Annual Reports of the Commissioner of Internal Revenue, Internal Revenue Service, U. S. Treasury Department.

DOCUMENTS EXPEDITING PROJECT

ADDENDUM TO "FEDERAL EXCISE TAX DATA NOVEMBER 1956"

PREPARED BY THE STAFF OF THE JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

December 1957

NOTE.—This material makes current Table IX of the November 1956 pamphlet

Table IX.—COLLECTIONS FROM EXCISE TAXES FOR FISCAL YEARS 1939, AND 1947–57

[In millions of dollars]

Source	1939	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957
LIQUOR TAXES:												
Distilled spirits (domestic and imported)	285.0	1,685.4	1,436.2	1,397.9	1,421.9	1,746.8	1,589.7	1,846.7	1,873.6	1,870.6	2,023.3	2,082.6
Fermented malt liquors	259.7	661.4	697.1	686.4	667.4	665.0	727.6	763.0	769.8	737.2	765.4	758.1
Rectification tax	10.7	43.5	35.0	33.8	30.1	38.1	31.8	26.8	25.0	23.9	24.4	23.5
Wines (domestic and imported)	6.4	57.2	61.0	65.8	72.6	67.3	72.4	80.5	78.7	81.8	86.6	87.4
Special occupational taxes	10.8	13.1	13.5	14.4	14.6	13.6	20.4	21.5	21.5	22.5	20.8	21.6
Container stamps	9.4	13.3	12.0	11.9	11.8	14.9	12.1	14.4	14.1	6.7		
All other	5.9	.9	.5	.4	.8	1.1	95.1	27.9	.3	.1	.1	
Total, liquor taxes	587.8	2,474.8	2,255.3	2,210.6	2,219.2	2,546.8	2,549.1	2,780.9	2,783.0	2,742.8	2,920.6	2,973.2
TOBACCO TAXES:												
Cigarettes (small)	504.0	1,145.3	1,208.2	1,232.7	1,242.8	1,294.0	1,474.1	1,586.8	1,513.7	1,504.2	1,549.0	1,610.9
Tobacco (chewing and smoking)	54.8	36.5	37.0	35.4	35.1	33.9	22.8	17.2	16.2	16.2	14.9	14.0
Cigars (large)	12.8	48.3	46.7	45.5	42.1	44.2	44.8	46.3	45.6	46.2	45.0	44.9
Snuff	6.9	7.1	7.4	7.3	7.4	7.2	4.8	3.8	3.9	3.9	3.8	3.7
All other	1.6	.6	1.0	.9	1.0	1.1	18.7	.8	.7	.8	.8	.6
Total, tobacco taxes	580.2	1,237.8	1,300.3	1,321.9	1,328.5	1,380.4	1,565.2	1,654.9	1,580.2	1,571.2	1,613.5	1,674.0
STAMP TAXES	41.1	80.0	79.5	72.8	84.6	93.1	85.0	90.3	90.0	112.0	114.9	107.5
MANUFACTURERS' EXCISE TAXES:												
Gasoline	207.0	433.7	478.6	503.6	526.7	569.0	713.2	890.7	836.9	954.7	1,030.4	1,458.2
Lubricating oils	30.5	82.0	80.9	81.8	77.6	97.2	95.3	73.3	68.0	69.8	74.6	73.6
Passenger autos and motorcycles[1]	42.7	204.7	271.0	332.8	452.1	653.4	578.1	785.7	867.5	1,047.8	1,376.4	1,144.2
Automobile trucks, busses, and tractors	6.0	62.1	92.0	136.8	123.6	121.3	147.4	210.0	149.9	134.8	189.4	199.3
Parts and accessories for automobiles	7.9	99.9	123.0	120.1	88.7	119.5	164.1	177.9	134.8	136.7	145.8	157.3
Tires and inner tubes, tread rubber[2]	34.8	174.9	159.3	150.9	151.8	198.4	161.4	180.0	152.6	164.3	177.9	251.5
Electrical energy	39.9	63.0	69.7	79.3	85.7	93.2	53.1					
Electric, gas, and oil appliances		65.6	87.9	80.9	80.4	122.0	89.5	113.4	97.4	50.9	71.1	75.2
Toilet preparations	10.6											
Electric light bulbs and tubes		23.2	24.9	26.2	20.7	30.3	30.7	36.7	35.4	18.7	22.9	26.1
Radio receiving sets, phonographs, records, musical instruments, and television sets	4.8	82.5	85.4	64.9	56.7	146.0	134.5	178.0	153.2	155.9	186.2	180.4
Refrigerators, refrigerating apparatus, air conditioners, and quick freeze	7.0	37.3	58.5	77.8	64.3	96.3	58.0	87.4	75.1	38.0	49.1	46.9
Business and store machines		25.2	32.7	33.3	30.0	44.5	48.5	50.3	49.0	57.3	70.1	83.2
Photographic apparatus		36.2	43.9	43.1	39.9	46.0	33.8	29.4	25.2	15.2	17.4	19.9
Matches	.1	8.4	10.6	8.7	8.9	10.2	8.0	8.9	9.4	5.8	6.2	5.9
Sporting goods		17.1	18.8	19.8	19.0	17.9	16.5	15.8	12.8	13.5	13.7	14.6
Firearms, shells, pistols, and revolvers	3.0	9.4	12.1	11.2	9.8	18.6	11.8	13.1	11.2	13.4	15.5	16.6
Fountain and ballpoint pens, mechanical pencils, and lighters							4.8	11.9	10.9	8.4	9.6	9.1
Total, manufacturers' excise taxes	394.5	1,425.2	1,649.2	1,771.5	1,836.1	2,383.7	2,348.9	2,862.8	2,689.1	2,885.0	3,456.0	3,761.9

Table IX.—COLLECTIONS FROM EXCISE TAXES FOR FISCAL YEARS 1939, AND 1947–57—Continued

[In millions of dollars]

Source	1939	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957
RETAILERS' EXCISE TAXES:												
Diesel fuel used for highway vehicles							7.1	15.1	18.0	22.7	24.5	39.5
Jewelry, etc		236.6	217.9	210.7	190.8	210.2	220.4	234.7	209.3	142.4	152.3	156.6
Furs		97.5	79.5	61.9	45.8	57.6	51.4	49.9	39.0	27.1	28.3	29.5
Toilet preparations		95.5	91.9	94.0	95.0	106.3	112.9	115.7	110.1	71.8	83.8	92.9
Luggage, handbags, wallets, etc		84.6	80.6	82.6	77.5	82.8	90.8	95.8	79.9	50.9	57.5	57.1
Total, retailers' excise taxes		514.2	469.9	449.2	409.1	457.0	482.6	511.1	456.3	314.8	346.4	375.5
MISCELLANEOUS TAXES:												
Telephone, telegraph, radio, and cable facilities, leased wires, etc	24.1	252.7	275.3	311.4	312.3	354.7	395.4	417.9	412.5	230.3	241.5	266.2
Local telephone service		164.9	193.5	224.5	247.3	290.3	310.3	357.9	359.5	290.2	315.7	347.0
Transportation of oil by pipeline	11.0	17.0	18.8	19.3	18.9	24.9	26.9	28.4	29.7	33.5	35.7	37.2
Transportation of persons		244.0	246.3	251.4	228.7	237.6	275.2	287.4	247.4	200.5	214.9	222.2
Transportation of property		275.7	317.2	337.0	321.2	381.3	388.6	419.6	395.6	398.0	450.6	468.0
Admissions, exclusive of cabarets, roof gardens, etc.	19.5	392.9	385.1	385.8	371.2	346.5	330.8	312.8	272.0	106.1	104.0	75.8
Cabarets, roof gardens, etc		63.3	53.5	48.9	41.5	42.6	45.5	46.7	38.3	39.3	42.3	43.2
Wagering taxes							5.3	10.5	9.6	7.8	7.0	7.3
Club dues and initiation fees	6.2	23.3	25.5	27.8	28.7	30.1	33.6	36.8	32.0	42.0	47.2	54.2
Leases of safe-deposit boxes	2.0	8.6	9.1	9.5	9.6	9.6	10.2	10.4	9.0	5.6	5.5	5.8
Use of certain highway vehicles												27.2
Coconut and other vegetable oils, processed	27.7	17.3	25.7	17.5	15.9	19.1	15.4	18.0	16.3	19.0	18.5	19.7
Oleomargarine, etc	2.2	5.9	9.8	17.5	29.3							
Sugar tax	65.4	59.2	71.2	76.2	71.2	80.2	78.5	78.1	74.5	78.5	82.9	86.1
Coin-operated amusement and gaming devices		20.4	19.3	21.1	20.2	20.7	18.8	16.5	14.6	15.0	14.2	15.0
Bowling alleys and billiard and pool tables		4.5	4.1	3.8	3.6	3.6	3.6	3.4	3.2	3.4	3.0	3.1
All other, including repealed taxes	6.6	1.7	1.3	1.1	1.3	1.3	2.2	1.6	4.4	1.0	1.0	1.0
Total, miscellaneous taxes	164.6	1,551.4	1,655.7	1,752.8	1,720.9	1,842.6	1,940.3	2,046.1	1,918.6	1,469.9	1,584.0	1,679.1
Total, excise taxes	1,768.1	7,283.4	7,409.9	7,578.8	7,598.4	8,703.6	8,971.1	9,946.1	9,517.2	9,095.9	10,035.4	10,571.2

[1] Motorcycles exempted by Public Law 379, 84th Cong., effective September 1, 1955.
[2] Tread rubber made taxable by Highway Act of 1956.

NOTE.—Figures are rounded and do not necessarily add to totals.

Source: Annual Reports of the Commissioner of Internal Revenue, Internal Revenue Service, U. S. Treasury Department.

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